HEJAL HOMES (OPC) PRIVATE LIMITED
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, East Champaran-845401
CIN : U45209BR2021OPC051302

(F.Y. 2022-2023)

Statement of Profit and loss for the year ended 31st March 2023

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations			
Less: Excise duty	10	26,35,001.00	
Net Sales		**26,35,001.00**	
Other income			
Total Income		**26,35,001.00**	
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade	11	11,08,026.70	
Changes in inventories			
Employee benefit expenses	12	7,87,204.00	7,77,590.95
Finance costs			
Depreciation and amortization expenses	13	16,216.00	1,653.00
Other expenses	14	6,86,898.67	15,39,137.22
Total expenses		**25,98,345.37**	**23,18,381.17**
Profit before exceptional, extraordinary and prior period items and tax		**36,655.63**	**(23,18,381.17)**
Exceptional items			
Profit before extraordinary and prior period items and tax		**36,655.63**	**(23,18,381.17)**
Extraordinary items			
Prior period item			
Profit before tax		**36,655.63**	**(23,18,381.17)**
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**36,655.63**	**(23,18,381.17)**
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For N K BHAGAT & CO
Chartered Accountant
(FRN: 0036553N)

Navneet Kumar
Proprietor
Membership No.: 556449
Place: Motihari
Date: 30/08/2023
UDIN : 23556449BGVVPH1000

N K BHAGAT & Co ★ FRN 036553N ★ CHARTERED ACCOUNTANT

For and on behalf of the Board of Directors

MANISH KUMAR SONI
Managing Director
DIN: 07631208

HEJAL HOMES (OPC) PRIVATE LIMITED
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CIN : U45209BR2021OPC051302

(F.Y. 2022-2023)

Notes to Financial statements for the year ended 31st March 2023
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
Equity Share	10,00,000.00	10,00,000.00
Issued :		
Equity Share	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
Equity Share	1,00,000.00	1,00,000.00
Total	**1,00,000.00**	**1,00,000.00**

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	**10,000**	**1,00,000.00**	**10,000**	**1,00,000.00**

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Manish Kumar Soni	10,000	100.00	10,000	100.00
	Total :	**10,000**	**100.00**	**10,000**	**100.00**

₹ in rupees

Note No. 2 Reserves and surplus

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	(23,18,381.17)	
Add: Profit for the year	36,655.63	(23,18,381.17)
Less:Loss for the year	(22,81,725.54)	(23,18,381.17)
Closing Balance	(22,81,725.54)	(23,18,381.17)
Balance carried to balance sheet		

N K BHAGAT & Co
FRN 036553N
CHARTERED ACCOUNTANT

Note No. Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
Surendra Prasad unsecured		4,00,000.00	4,00,000.00			
Pooja Kumari unsecured		3,45,000.00	3,45,000.00			
Manish Kumar Soni unsecured		8,09,948.00	8,09,948.00			
		15,54,948.00	**15,54,948.00**			
The Above Amount Includes						
Unsecured Borrowings		15,54,948.00	15,54,948.00			
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 4)		(15,54,948.00)	(15,54,948.00)		()	()
Net Amount		**0**			**0**	

Note No. 3 Provisions

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Other Provision		38,950.00	38,950.00			
		38,950.00	**38,950.00**			
Total		**38,950.00**	**38,950.00**			

Note No. 4 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Current maturities of long-term debt	15,54,948.00	
	15,54,948.00	
Total	**15,54,948.00**	

Note No. 5 Trade payables

₹ in rupees

Particulars	As at 31st March 2023	As at31st March 2022
(B) Others	5,47,708.70	
Total	**5,47,708.70**	

Note No. 6 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Income Received in Advance		27,08,002.00
Advance Received from Customers	37,69,641.00	**27,08,002.00**
Total	**37,69,641.00**	**27,08,002.00**

N K BHAGAT & CO FRN 036553N CHARTERED ACCOUNTANT

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(F.Y. 2022-2023)

Note No. 7 Property,Plant and Equipment and Intangible assets as at 31st March 2023

₹ in rupees

	Assets	Useful Life (In Years)	Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
			Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as a 31st March 2022
A	**Tangible assets**												
	Own Assets												
	Canon Printer	7.00	27,500.00	9,000.00			36,500.00	1,627.00	10,615.00		12,242.00	24,258.00	25,873
	Furniture and Fixture	5.00	7,800.00	7,756.00			15,556.00	26.00	5,601.00		5,627.00	9,929.00	7,774
	Total (A)		**35,300.00**	**16,756.00**			**52,056.00**	**1,653.00**	**16,216.00**		**17,869.00**	**34,187.00**	**33,64**
	P.Y Total			**35,300.00**			**35,300.00**		**1,653.00**		**1,653.00**	**33,647.00**	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation s be calculated on the basis of 100% for that period.

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(F.Y. 2022-2023)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Canon Printer
Group of asset: Plant and Machinery
Useful Life (In Years): 7.00
Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Canon MF244DW Printer	29/01/2022	27,500.00	1,375.00	25,873.00		2555.00	62.00	2493.00	365.00	34.82	9,009.00
Printer	26/09/2022	9,000.00	450.00			2555.00	0.00	2555.00	187.00	34.82	1,606.00
Total		**36,500.00**	**1,825.00**	**25,873.00**							**10,615.00**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Furniture and Fixture
Group of asset: Furniture and fittings
Useful Life (In Years): 5.00
Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Chair	31/03/2022	6,500.00	325.00	6,492.00		1825.00	1.00	1824.00	365.00	45.07	2,926.00
Fan	21/03/2022	1,300.00	65.00	1,282.00		1825.00	11.00	1814.00	365.00	45.07	578.00
Chair	25/08/2022	7,756.00	387.80			1825.00	0.00	1825.00	219.00	45.07	2,097.00
Total		**15,556.00**	**777.80**	**7,774.00**							**5,601.00**

*** Depreciation rate = (1-((residual value/wdv as on 31.3.2022)raise to power 1/remaining useful life in years)))*100**

N K BHAGAT & CO. CHARTERED ACCOUNTANT 036553N

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Note No. 8 Loans and advances

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Loans and advances to related parties				
Secured, considered good				3,14,054.00
				3,14,054.00
Other loans and advances				
Advance to Staffs		18,000.00		8,000.00
Advance to Others		32,45,862.00		
		32,63,862.00		**8,000.00**
Total		**32,63,862.00**		**3,22,054.00**

Note No. 9 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
SBI	55,198.41	22,875.32
IOB	3,02,812.80	1,11,044.51
Total	**3,58,011.21**	**1,33,919.83**
Cash in hand		
Cash in hand	73,461.95	
Total	**73,461.95**	
Total	**4,31,473.16**	**1,33,919.83**

Note No. 10 Revenue from operations

₹ in rupees

Particulars	31st March 2023	31st March 2022
Sale of services	26,35,001.00	
Net revenue from operations	**26,35,001.00**	

Note No. 11 Cost of material Consumed

₹ in rupees

Particulars	31st March 2023	31st March 2022
Inventory at the beginning		
Add:Purchase		
Contruction Material	14,60,095.70	
	14,60,095.70	
Less:-Inventory at the end		
Contruction Material	3,52,069.00	
	3,52,069.00	
Total	**11,08,026.70**	

Details of material consumed

₹ in rupees

Particulars	31st March 2023	31st March 2022
Contruction Material		
Consumption other materials	11,08,026.70	
	11,08,026.70	
Total	**11,08,026.70**	

Details of inventory

₹ in rupees

Particulars	31st March 2023	31st March 2022
Contruction Material		
Consumption other materials	3,52,069.00	
	3,52,069.00	
Total	**3,52,069.00**	

N K BHAGAT & CO FRN 036553N CHARTERED ACCOUNTANT

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Details of purchase

₹ in rupees

Particulars	31st March 2023	31st March 2022
Contruction Material		
Consumption other materials	14,60,095.70	
	14,60,095.70	
Total	**14,60,095.70**	

Note No. 12 Employee benefit expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Staff Salary	4,14,752.00	4,67,590.95
Directo Salary	3,40,000.00	3,10,000.00
	7,54,752.00	**7,77,590.95**
Staff welfare Expenses	32,452.00	
Total	**7,87,204.00**	**7,77,590.95**

Note No. 13 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	16,216.00	1,653.00
Total	**16,216.00**	**1,653.00**

Note No. 14 Other expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Advertisement	89,780.00	1,11,218.00
Pooja Expense	54,300.00	33,045.00
Bank charges	6,922.29	241.90
Printing and stationery	17,015.00	791.00
Professional expenses	1,42,000.00	73,500.00
Petrol Exp	35,482.00	21,300.00
Commission paid to other selling agents		9,33,500.00
Miscellaneous expenditure	53,999.38	1,65,278.32
Contractor Payment	2,62,400.00	1,75,263.00
Auditor Remuneration	25,000.00	25,000.00
Total	**6,86,898.67**	**15,39,137.22**

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